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THE REVIEW AND EVALUATION FUNCTION

The review and evaluation function completes the management control cycle and is based on a reporting system. The financial part of the Agency reporting system is designed to serve two needs: 1) internal management purposes, and 2) reports to those outside the Agency, NSC, Bureau of the Budget, General Accounting Office, Treasury, and the Congress for example.

Internal management purposes is program analysis covering a comparative review of the relationship of three types of data--program, statistical, and financial. A true evaluation of the efficiency and effectiveness of Agency activities can only be made in the light of all data. Program results must be compared with operational plans and financial plans (budgets). A comparison of program results with what they cost (accounting data) will help management answer the question was it worth the amount expended.

The financial reporting system furnishes accounting data in various manner i.e. year, organizational, geographic, activity, etc. By utilizing the reported accounting data to evaluate costs and program accomplishments in relation to planned operations, Agency officials are enable to take action concerning the future direction of Agency programs.